

Miscellaneous Deferred Debits as Presented on FG&E's 2001 DTE Annual Report, Page 27

Lin No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12						
13	Regulatory Asset - SFAS 109	11,731,279	129,234	242	218,386	11,642,127
14						
15	Regulatory Asset - Electric Restructuring (see note)	96,414,148	11,156,866	131,553,923	11,978,624	95,592,390
16						
17	Seabrook Unit 1					
18	Amortization period 11/1/87 to 2007	5,330,553	3,630,553	Elec 407	5,330,553	3,630,553
19						
20	Deferred Environmental Costs	360,087	216,675	923	11,391	565,371
21						
22	Rate Case Costs	425,872	439,156	923	118,695	746,333
23						
24	Deferred Costs - System Development	235,113	5,120	923	240,233	0
25						
26	Misc. Plant & M&S Accruals	151,041	498,931	N/A	395,946	254,026
27						
28	Deferred Gas Unbundling Chgs	324,388	40,679	N/A	365,067	0
29						
30	Deferred Dsupplier Services CH	112,663	0	N/A	112,663	0
31						
32	Minor Items (7)	439,313	155,689	N/A	597,043	-2,041
33						
34						
35						
36						
37						
38						
39	TOTALS	115,524,457	16,272,903		19,368,601	112,428,759

On January 15, 1999, the MDTE approved FG&E's restructuring plan with certain modifications. The Plan provides customers with: a) the ability to choose an energy supplier; b) an option to purchase Standard Offer Service provided by FG&E at regulated rates for up to seven years; and c) a cumulative 15% rate reduction. The Order also approved FG&E's power supply divestiture plan for its interest in three generating units and four long-term power supply contracts.

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Lin No.	Description (a)	Balance Beginning of Year (b)	Debits (c)	Credits		Balance End of Year (f)
				Account Charged (d)	Amount (e)	
11						
12						
13	Regulatory Asset - SFAS 109	12,090,580	0	242	359,301	11,731,279
14						
15	Regulatory Asset - Electric Restructuring (see note	107,043,819	1,200,051	131,553,923	11,829,722	96,414,148
16						
17	Seabrook Unit 1					
18	Amortization period 11/1/87 to 10/31/2010	5,611,676	67,000	Elec 407	348,123	5,330,553
19						
20	Deferred Environmental Costs	395,343	57,025	923	92,281	360,087
21						
22	Gas Rate Case Costs	528,190	0	923	102,318	425,872
23						
24	Deferred Costs - System Development	268,871	0	923	33,758	235,113
25						
26	Misc. Plant & M&S Accruals	88,422	296,421	N/A	233,802	151,041
27						
28	Performance Base Rate	112,234	28,794	N/A	141,028	0
29						
30	Deferred Gas Unbundling Chgs	285,312	162,260	N/A	123,184	324,388
31						
32	Deferred Dsupplier Services CH	112,663	0	N/A	0	112,663
33						
34	Minor Items (7)	86,621	627,879	N/A	275,187	439,313
35						
36						
37						
38						
39	TOTALS	126,623,731	2,439,430		13,538,704	115,524,457

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